

COMPETITIVE TELECOMMUNICATIONS SERVICE PROVIDERS

For the provision of (check all that apply):

INTEREXCHANGE CARRIER

COMPETITIVE ACCESS

ALTERNATIVE OPERATOR SERVICE PROVIDER

COMPETITIVE LOCAL
EXCHANGE CARRIERS

OTHER (Describe):

ANNUAL REPORT

OF

Yak Communications (America), Inc.

(Exact legal name of respondent)

If name was changed during year, show also the
previous name and date of change.

www.spottalk.net

Website URL

P.O. Box 414629, Miami Beach, Dade Florida 33141

Address	City	County	State	Zip Code

(305)993-6700

Phone: (Area Code) Number

PO Box 414629 Miami Beach, FL 33141

(Address of principal business office at end of year)

TO THE PUBLIC UTILITIES COMMISSION OF OHIO



FOR THE
YEAR ENDED DECEMBER 31, 2010

Name, title, address, e-mail address and telephone number (including area code) of the person to be contacted concerning this report.

Lynette Justice, Compliance Reporting Specialist, Technologies Management, Inc., P.O. Drawer 200, Winter Park

Email: ljustice@tminc.com, Phone: (407)740-8575, Fax:(407)740-0613

IDENTITY OF RESPONDENT

1. Identify respondent's form of business organization: sole proprietorship, partnership, corporation, or other (explain).

Corporation

2. If a consolidated, merged, or reorganized company, briefly provide particulars of such transactions, the date of the transactions, and PUCO authority. If a reorganized company, give name of original company.

n/a

3. Identify any other names (other than shown on title page) under which respondent conducted any part of its business during the year.

(none)

4. If incorporated specify:

- a. Date of filing articles of incorporation: January 17, 2007
- b. State in which incorporated: Florida

5. Identify PUCO Case Number (and date issued) granting operating authority and identify certificate number(s) issued.

03-1563-TP-ACE, 08/13/2003, 90-6158

6. State whether respondent is operational in Ohio (actually providing service and the date operations began), or available (but not currently providing service).

Operational in Ohio. Began providing service 09/01/2003.

Instructions:

Schedule 1 is used for PUCO annual assessment purposes pursuant to Section 4905.10, RC. The reporting company shall maintain supporting and/or subsidiary records to separately record revenues derived from total operations and from its Ohio intrastate operations. Information presented herein is subject to audit by the PUCO.

The jurisdictional separation of revenues reported in this schedule should conform, to the extent applicable, to the procedures and instructions of CFR 47 Parts 32 and 36.

For interexchange carriers, intrastate refers to messages originating and terminating in Ohio.

For cellular, competitive access, and paging providers, intrastate refers to amounts billed to an Ohio account.

SCHEDULE: 1

STATEMENT OF INTRASTATE GROSS EARNINGS (REVENUE)

1	Operating and Miscellaneous Revenue - Wholesale Cellular Communications, Radio Common Carrier, Directory Revenue, Rent Revenue, Special Billings (revenue from work performed for others, rent revenue-nonoperating return on regulated investment used to provide nonregulated products and services, etc.)	\$14,461
2	Other Revenue, Dividend and Interest Income, Gains From Disposition of Property -- Operating and Nonoperating, Other Operating or Nonoperating Gains (foreign currency exchange or transfer, extinguishment of debt, company's share of earnings of affiliated company accounted for on equity method, income from sinking and other funds, etc.)	\$0
3	SUBTOTAL (1) + (2)	\$14,461
4	Earnings or receipts from sales to other public utilities for resale	\$0
5	TOTAL (3) - (4)	\$14,461

IN ORDER TO ENSURE THAT PUCO CORRESPONDENCE/INVOICES IS/ARE DIRECTED TO THE APPROPRIATE PERSON AT THE CORRECT ADDRESS, PLEASE COMPLETE THE FOLLOWING.

Name, Title, E-mail, Address, and Phone Number of the Company's Contact Persons

Jordan Rotman
Name

Corporate Controller
Title

jrotman@ciphernetworks.ca
E-mail

P.O. Box 414629 Miami Beach, FL 33141
Address

(416)229-9333 ext. 224
Phone Number (Including Area Code)

**Name, Title, E-mail, Address, and Phone Number of Person to whom Invoice
should be Directed**

Lynette Justice
Name

Compliance Reporting Specialist
Title

ljustice@tminc.com
E-mail

Technologies Management, Inc. P.O. Drawer 200 Winter Park, FL 32790-0200
Address

(407)740-8575
Phone Number (Including Area Code)

Name and Address of the President

Charles Zwebner, CEO
Name

PO Box 414629 Miami Beach, FL 33141
Address

VERIFICATION

The foregoing report must be verified by the President or Chief Officer of the company.

OATH

State of Florida
County of Dade

Charles Zwebner makes oath and says that

s/he is Chief Executive Officer

of Yak Communications (America) Inc

that s/he has examined the foregoing report; that to the best of her/his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including January 1, 2010 to and including December 31, 2010.

(Signature of affiant.)

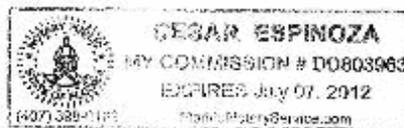
County of DADE)
State of FLORIDA) ss.

Subscribed and sworn to before me, a Notary Public, this 22nd day of
APRIL, 20 11.

Cesar Espinoza B
Notary Public

My Commission Expires:

07/07/2012



This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

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in

Case No(s). 11-0005-TP-RPT

Summary: Annual Report Yak Communications (America) Inc - Annual Report (all except CLEC) (Jan-Dec 2010) electronically filed by Ms. Lynette Justice on behalf of Yak Communications (America) Inc